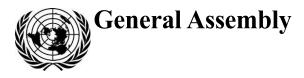
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Distr.: General 16 January 2025

Original: English

Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation 2025–2027 Item 2 of the provisional agenda Adoption of the agenda

Provisional agenda

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Annotations

1. Election of officers

In accordance with rule 103 of the rules of procedure of the General Assembly, the Committee will elect its officers at the beginning of its organizational session. The Assembly decided, in paragraph 6 of resolution 79/235, that the Bureau of the Committee shall consist of a Chair, 18 Vice-Chairs and a Rapporteur, elected on the basis of equitable geographical representation and taking into account gender balance.

2. Adoption of the agenda

In accordance with rule 99 of the rules of procedure of the General Assembly, the Committee is expected to adopt, at the beginning of its organizational session, the provisional agenda and programme of work, prepared in conformity with the provisions of Assembly resolution 79/235.





3. Organizational matters

The General Assembly decided, in paragraph 5 of resolution 79/235, that the Committee would address and conclude organizational matters, including its decision-making rules. In paragraph 10 of the resolution, the Assembly encouraged international organizations, civil society and other relevant stakeholders to contribute to the work of the Committee in accordance with established practices.

4. Framework Convention, Protocol I on taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy and Protocol II

The General Assembly decided, in paragraph 5 of resolution 79/235, that the Committee would select the subject of the second early protocol at its organizational session and that the subject shall be drawn from the list of specific priority areas set out in paragraph 16 of the terms of reference (A/AC.298/2). Those areas are:

- (a) Taxation of the digitalized economy;
- (b) Measures against tax-related illicit financial flows;
- (c) Prevention and resolution of tax disputes;

(d) Addressing tax evasion and avoidance by high-net worth individuals and ensuring their effective taxation in relevant Member States.

5. Other matters

6. Adoption of the report

The Committee will consider the report on its organizational session at the final meeting of its organizational session.